a report made to the Archdeacon, and recorded in the ecclesiastical record-book of the station, and also in the engineer's office. In stations where there is no resident chaplain and there is a difficulty in arranging for a joint inspection by the officer in charge of the cemetery and the executive engineer, the annual inspection may be made by the executive engineer alone, who will forward the report to the Archdeacon through the officer who has charge of the cemetery.

RULE 22.—(1) Commissioners of divisions should inspect cemeteries, whether closed or in use, within their respective jurisdictions, in the course of their annual tours, and should bring to the notice of the local Government any instances of cemeteries which are negligently kept, or which the officers in charge may have allowed to fall into a state of bad repair or disorder. All cemeteries are equally subject to the visitation and supervision of the Bishop and Archdeacon.

(2) Sanitary officers in cantonments are invited to inspect cemeteries within their respective cantonments and to report to local Governments any matter calling for notice.

MISCELLANEOUS.

RULE 23.—It is desirable that officers commanding regiments or detachments should be instructed to cause a report to be made to the nearest civil officer of graves dug for soldiers on the march, in order that measures may be taken for their effectual protection and preservation. These graves and all scattered Christian graves throughout the district are under the care of the local civil authorities, who should inspect them frequently and see that they are preserved in good order. Interments should, as far as practicable, be carried out in Government land.

PART II.

Rules for the levy and expenditure of fees on graves and monuments in cemeteries and churches throughout India.

RULE 1.—The following are the rates of fees chargeable :—

	Rs.	a.	p.
(1) For every square foot of ground occupied by a grave, whether masonry or not ...	0	8	0
NOTES.—(1) This fee is independent of the actual charge for making a grave.			
(2) By the terms *ground occupied* in this rule is meant in the case of an unenclosed grave the area actually occupied by the grave; and in the case of enclosed graves, graves with monuments or graves partly covered by monuments and partly enclosed, the area actually occupied by the grave *plus* all additional space either enclosed or occupied by a monument.			
The fee of eight annas in question is irrespective of all charges leviable under clauses (2) to (5) of this rule.			
(2) For a masonry monument, per square foot	1	0	0
(3) For a cut stone or marble monument, per square foot	0	8	0
NOTE.—The lower fee of 8 annas per square foot shall be charged only if the whole structure above the ground level is made of cut stone or marble.			
Provided that no fee under (2) or (3) shall be less than	5	0	0
(4) Additional fee when a cut stone or marble monument stands higher than 3 feet from the ground level	16	0	0
(5) For a headstone or cross over a non-masonry grave	5	0	0
(6) For a faculty for the erection of a monument in a church	75	0	0
NOTES.—(1) A tablet on the wall of a cemetery shall be regarded as a monument.			
(2) The term "stone or marble" does not include "slate".			
(3) The fee of Rs. 75 levied on a faculty is in all cases to be spent in charity.			
(7) For a cenotaph, in addition to the ground fee, a special fee of	50	0	0
NOTE.—If any of the persons commemorated are interred beneath a monument, it should not be classed as a cenotaph.			
(8) For burial in a family vault	3	0	0

RULE 2.—Fees are leviable over the whole cemetery, including those portions which are used by Roman Catholics and Non-conformists.

NOTES.—(1) The same rules in regard to fees apply to all graves, whether of Roman Catholics, of Non-conformists, or members of the established Church.

(2) Where a parcel of ground used for burial by a Christian community of any particular denomination other than the established Church of England forms no part of the general cemetery, but is separate from it, or where, although, not so separate, it is clearly distinguishable and was not originally acquired, and has not been kept up at the expense of the State then if the community by which the ground is used so desire, the Government will give up all claim to fees on the distinct understanding that it is divested of all responsibility for the maintenance of the cemetery in proper order. On the other hand, where such parcels of ground form part of a cemetery of the established Church or the general Christian community provided and maintained by the Government, no distinction can be made as to keeping up any one part of the cemetery, nor should any exemption from fees be permitted.

EXEMPTION FROM FEES IN GOVERNMENT CEMETERIES.

RULE 3.—No fee shall be levied from regimental and non-departmental warrant officers, British non-commissioned officers and soldiers for the construction of graves for, or the erection of monuments to the memory of, their wives, children, or comrades; or from their wives or children for the construction of graves for, or the erection of monuments to, such warrant officers, non-commissioned officers and soldiers; provided that the monument is a plain stone monument consisting of a simple cross or head-stone fixed in a stone or marble socket, or a slab over a masonry foundation 3′×2′ and whose total height does not exceed 3 feet above the level of the ground. No exemption shall be granted, however, to such persons from the fees prescribed in rule 1 (6) and (7) of there rules.

NOTES.—(1) This rule applies to regimental and non-departmental warrant officers and all British non-commissioned officers and soldiers whether in military or civil employ.

Native Christians belonging to His Majesty's army are British soldiers within the meaning of this rule.

(2) Plain stone monuments erected under this rule which are subscribed for partly by regimental or non-departmental warrant officers, non-commissioned officers and men and partly by officers are likewise exempted from the prescribed fee.

(3) Departmental warrant officers and volunteers are not exempted from payment of ecclesiastical fees.

(4) The addition of masonry borders round plain stone monuments in respect of the erection of which exemption is granted by this rule will not necessitate the levying of a fee for their erection, provided that the borders are kept within reasonable limits, so that the cost of repairing the monuments is not materially increased.

RULE 4.—The Chunar pensioners being more or less under military control come under the category of soldiers, and are, therefore, entitled to the same exemptions as soldiers. But this ruling does not apply to other pensioners who are not similarly under military control.

RULE 5.—The chaplain may, at his discretion, reduce, or in cases of extreme proverty altogether remit, the fee leviable on the construction of graves, but not for the erection of monuments.

NOTE.—The Bishop on special occasions may sanction a reduction or remission of fees for the erection of monuments.

PERSONS BY WHOM FEES MAY BE COLLECTED.

RULE 6.—The chaplain or other officer in charge of a cemetery may appoint an official mason, who may be granted a monopoly of the whole or any portion of the masonry work beneath the surface within the cemetery, subject to such conditions as may be agreed upon at the time of making the appointment; and may, subject to the same conditions, discharge him at his discretion. When an official mason has been appointed, he shall be responsible for the collection and payment to the chaplain or other officer as aforesaid of the requisite fees in respect of all work executed by him. Fees in respect of all work in the cemetery must be paid in advance before the work is begun. The maximum rates for all works beneath the surface should be fixed by the officer in charge of the cemetery in consultation with the Executive Engineer or Assistant Commanding Royal Engineer, and should is no case be exceeded unless they are proved to the satisfaction of both officers to be inadequate. The rates should not ordinarily exceed the current rates for public works in the district.

PERSONS TO WHOM FEES MAY BE PAID.

RULE 7.—The fees prescribed in rule 1 should be paid to the chaplain or, in the absence of the chaplain, to the officer in charge of the cemetery and remitted at once to the civil treasury, except fees for monuments in churches, which should be paid over by the chaplain to the charitable objects to which the Bishop assigns them when his faculty is issued.

CEMETERY RECEIPTS AND CHARGES.

RULE 8.—All cemetery receipts and charges are to be regulated as laid down in paragraph 1 of the Home Department resolution* No. 6--370-382, dated the 9th November 1876.

* Appendix A.

MISCELLANEOUS.

RULE 9.—(1) A person may not purchase a portion of a Government cemetery as a burial place for himself and his family so as to have a right to fence it with a rail or fence, and thus make it the private property of himself and family. But when such rights already exist, they are not without reason to be interfered with and special cases as they arise may require exceptional treatment. In such special cases the Archdeacon may exercise his discretion with the sanction of the local Government.

(2) All private rights must, however, cease if, for sanitary or other public reasons, the cemetery is closed against burials, or even that portion of it in which the private ground is situated; but in special cases the Archdeacon may exercise his discretion of giving permission to open a vault or masonry grave.

(3) No *kachcha* grave can be opened in any cemetery for the purpose of converting it into a masonry grave without application to the Archdeacon which must be accompanied by a certificate from the principal medical officer, that this may be done without risk to the public health.

RULE 10.—(1) When a piece of ground is granted by Government as a cemetery to a railway company for the interment of its own servants, and the company afterwards keeps it to repair and provides the necessary establishment, so that beyond the original grant of ground Government is at no expense, the collection and application of fees accruing are left to the decision of the railway company which maintains the cemetery in good order and repair.

(2) The Commissioner of the district or judicial officer, and in military stations the officer commanding should inspect such cemeteries and report to Government if they find them negligently kept.

PART III.

Rules for the levy of other ecclesiastical fees throughout India.

RULE 1.—No fees are charged for the performance of the rite of baptism or burial, or for the registration of the performance of these offices.

RULE 2.—In addition to the fee for the surrogate's license a fee of Rs. 10 shall be charged on all marriages by license, except the marriages of officers and others in the military or naval service of His Majesty.

RULE 3.—The fee for a surrogate's license shall be Rs. 50, both at the presidency towns and in the interior. No fee shall be charged on marriages by banns.

RULE 4.—When registers are searched and a copy of any entry given, a fee of one rupee shall be charged for the first year,* and four annas for every additional year over which the search may extend, as well as a fee of one rupee for the certificate. Soldiers, sailors, and non-commissioned and petty officers are exempted from payment.

*The first year shall be taken to mean any one year indicated by the applicant.

NOTE.—(1) The amount of fees payable for marriages performed, and for searching registers kept in accordance with the provisions of Act XV of 1872 (The Indian Christian Marriage Act), is fixed by each local Government.

(2) The chaplain may, at his discretion, reduce, or altogether remit in cases of extreme poverty, the fee for searching registers.

PART IV.

Rules for the erection, repair and endowment of monuments in Government cemeteries throughout India, except in the town and suburbs of Calcutta.

APPLICATION FOR ERECTION OF A MONUMENT.

1. A person desiring to erect a monument should submit to the chaplain or other officer in charge of the cemetery an application in the form A (annexed), with a working drawing of the monument drawn to scale.

2. If the proposed monument (*a*) is not a single stone monument as defined in rule 6, or (*b*) is a single stone monument in respect of which exemption from

payment of endowment fee is granted by note (1) to this rule, or (*c*) is a single stone monument which it is proposed to endow, the chaplain or other officer in charge of the cemetery will send on the application and the drawing with a forwarding letter (in form B annexed) to the executive engineer in charge of the cemetery. The executive engineer will examine the proposals, and, if he approves of them, will fill in the certificate below the application, examine and countersign the drawing, and return the papers to the chaplain.

If any fragile or costly work liable to receive damage is proposed, the executive engineer will not take this into consideration in entering the classification of the monument in column 7 (*b*) of the application, as the repair of such work cannot be undertaken by Government. The executive engineer may decline to take over any monument for the purpose of maintenance if he considers that the work is defective from a structural point of view.

If the monument is a single stone monument and is *not* to be endowed, the chaplain or other officer in charge need not forward the application to the executive engineer unless he desires his advice, but may deal with it at once in accordance with rule 3.

NOTES.—(1) No endowment fee shall be levied in respect of monuments erected by British soldiers or non commissioned officers to their wives, children or comrades, or by their wives or children to British soldiers or non-commissioned officers, provided that the monuments are simple crosses, head-stones or slabs. Native Christians belonging to His Majesty's Army or British soldiers within the meaning of this note.

(2) The addition of masonry borders round single stone monuments in respect of which exemption from endowment fee is granted by note (1) above will not necessitate the levying of a fee, provided that the borders are kept within reasonable limits, so that the cost of repairs of the monuments is not materially increased.

(3) When a monument is to be placed over a masonry grave any portion of the masonry which projects above the ground level shall be demolished.

3. On return of the papers, duly approved by the executive engineer, the chaplain will see that the application in form A is correctly filled in, sign the memorandum at the foot of the form and forward it with the drawing to the Archdeacon. If the deceased belonged to some other denomination than that of the Church of England, the chaplain will obtain a certificate of approval of the design from the minister of the denomination to which the deceased belonged and forward it with the application to the Archdeacon.

4. The Archdeacon will permit the monument to be erected or refuse to do so. If permission is given, the chaplain will advise the applicant of the sanction in form D (annexed) and instruct him to pay the amount of the endowment calculated as in rule 6 to the executive engineer, who will grant the applicant a receipt in form C (annexed).

5. The chaplain will return the sanctioned application (with enclosures) to the executive engineer for disposal and record. On receiving adequate notice from the applicant (usually *not less* than a week) of the date and hour of erection, the executive engineer will depute a responsible subordinate to supervise the erection of the monument in accordance with the sanction design and specification. If it is erected to his satisfaction, the executive engineer will assume charge of the monument for future repairs by the Public Works Department and will issue to the applicant a certificate in form I that the monument has been properly erected. The chaplain will, on receipt from the executive engineer, send in April every year to the Archdeacon a list of the monuments erected and endowed during the year ending March 31st, together with the amounts of the endowment fees.

CLASSES OF MONUMENTS AND AMOUNT OF ENDOWMENT FEES.

6. For the purpose of these rules monuments are classified as follows :—

CLASS A. *Single stone monuments.*—Monuments consisting of (*a*) simple crosses or head-stones not exceeding 3 feet in height from the ground level and having the full section of the stone embedded to a depth of at least 12 inches, in masonry foundations measuring at least 3′×2′ in size by 1½ feet in depth, or (*b*) slabs not exceeding 11 ft.×7 ft. in size over unexposed masonry foundations.

CLASS B. *Plain and solid monuments.*—Monuments, including railings round graves, not falling in class A. which are likely to require only occasional repair.

CLASS C. *Elaborate monuments.*—Monuments which are likely to require special attention or frequent repair.

The endowment of a monument in class A is optional, and the fee may be paid at any time, either before or after the erection of the monument. Permission will not be given to erect other monuments unless the endowment fee has been paid. The minimum fees are as follows :—

Class of monument	Endowment fee		Remarks
	Child's monument	Adult's monument	
	Rs.	Rs.	
A	15	15	(1) A child's monument covering more than 15 square feet is to be charged for as an adult's monument.
B	20 (1), (2)	30 (2)	(2) These are minimum fees, and when they are considered insufficient such fees may be charged as the superintending engineer thinks necessary.
C	50 (1), (2)	75 (2)	

The classification of monuments rests with the executive engineer, but any person who objects to his decision may appeal to the superintending engineer.

No addition to an existing monument in a Government cemetery will be allowed beyond mere lettering on existing slabs, head-stones or crosses, unless the whole monument is endowed.

7. The endowment is intended to cover the expense of ordinary annual maintenance, re-lettering and repairs, but not the risk of accidents due to floods or earthquakes or other extraordinary causes. It is open to any person to provide for extraordinary repairs by making a special endowment in addition to the ordinary endowment fixed by the executive or superintending engineer under rule 6. This special endowment must, however, be limited to the amount necessary to cover such work as the Government officers can undertake to execute.

8. When an endowment is paid to the executive engineer, in accordance with rules 4 and 6, the amount must be entered in the divisional cash book as a deposit received and paid into the treasury with a remittance note in the form G (annexed) for credit to the civil department. The executive engineer will forward the treasury officer's receipt with his monthly accounts to the examiner of accounts in support of the debit to "deposits", a note to the effect that this has been done being entered in red ink across the black foil of the remittance note.

The examiner will, from these receipts, maintain a register in form H (annexed) showing the endowments for each cemetery in his province. The civil account officer will credit to a head cemetery endowment fund under the major head Savings Bank Deposits—Bank Accounts all sums received on account of these endowments, but will show no details regarding the cemeteries.

After the amount has been paid into the treasury the executive engineer will enter it in the register of endowments, form E (annexed) (Part I).

NOTE.—A clear distinction must be maintained between (1) *ordinary*, and (2) *special* endowments (*vide* rule 7) in all the documents and accounts mentioned in this rule.

9. The executive engineer shall maintain an account of all ordinary and special endowments, form E (annexed) (Part II). A separate ledger account shall be opened in form E (annexed) (Part III) for each monument for which a special endowment exceeding Rs. 25 has been made under rule 7.

NOTE.—The provision as to separate accounts should be applied, as far as possible, to endowments made prior to the issue of these rules.

10. The interest calculated under rule 11 on the deposit shall be used in meeting the expenditure for the repair of those monuments for whose preservation deposits have been made. In no circumstances should the capital sum be applied to meet such expenditure, nor should the interest be separate for each monument. The interest accruing on the deposits shall form a common fund to be used exclusively for the repairs of all endowed tombs : provided that the interests on deposits for which separate accounts are opened under rule 9 shall be used exclusively for the particular monument on account of which the deposit is made.

If a monument becomes so damaged as not to admit of repair, the officer in charge of the cemetery shall communicate with the friends of the deceased, or when such communication is not possible, advertise three times in the *Gazette of India* and the Gazette of the Province; and if no person will undertake to restore it, the monument shall be treated at the next repairs in such manner as the officer in charge of the cemetery may decide to be necessary for the maintenance of the cemetery in decent order: provided always that any inscribed slab or tablet which formed part of it shall be placed over the grave in simple masonry or be inserted in the wall of the cemetery and shall be carefully preserved.

NOTES.—(1) This rule does not apply to monuments of historical or archæological interest. Lists of such tombs should be obtained by local Governments and Administrations, and as many of them as may be properly preserved at the public expense should be looked after by the local Public Works Department.

(2) The cost of the advertisements in the Gazette is met by the Government.

(3) The State will defray the cost of keeping in repair monuments erected by or over the graves of British soldiers and non-commissioned officers in respect of which exemption from payment of endowment fee is granted by note (1) to rule 2 of this part.

11. Joint estimates shall be framed in October of each year by the executive engineer and the chaplain, or other officer in charge of the cemetery, of the cost of repairs of endowed tombs, during the following official year, and the aggregate of the sums so estimated shall not exceed the estimated interest at 3¼ per cent. per annum for ordinary endowments and at 3 per cent. for special endowments made up to the 31st March preceding, *plus* the unspent balance at the end of the previous year. The executive engineer should budget annually for the grant required; such grant should be entered in a lump sum under the head "civil works" without any distinction between ordinary and special endowments.

12. The civil account officer of each province will, in his final accounts for March, debit to 14—Interest, by credit to the Public Works Department the interest at 3½ per cent. per annum for ordinary endowments and at 3 per cent. for special endowments made up to the 31st March. On receipt of the credit the examiner of public works accounts will distribute the amounts between the cemeteries of the province and advise the executive engineer concerned of the amounts so credited. On receipt of such intimation the executive engineer will credit the amount in his divisional accounts as public works revenue under the head "Interest on endowments for repairs of monuments" and then fill in the interest column in form E (Part II).

13. Endowment funds invested in Government securities will be held in trust by the Comptroller-General or the Accountant-General, Bombay (as the case may be), on behalf of the examiner of public works accounts concerned, under the rules contained in chapter II of the Civil Account Code. The interest will, on realization, be remitted to the examiner and will be credited in his accounts and distributed as provided in rule 12.

ENDOWMENT OF EXISTING MONUMENTS.

14. When application is made for the endowment of an existing monument the above procedure should be followed as far as applicable.

15. In order that the local Government or Administration may know that the tombs are kept in proper repair, an annual report in form F (annexed) should be forwarded as soon as possible after the close of the accounts for a financial year, by the executive engineer with respect to their condition, for each cemetery, to the examiner of public works accounts, who will consolidate the returns so received and render a general return to the local Government or Administration. The account will merely show the totals for each cemetery as taken from the executive engineer's accounts.

The reports sent to the examiner should contain remarks, both by the chaplain and executive engineer, as to the state of the tombs for which endowments have been made.

NOTE.—The foregoing rules are applicable to cenotaphs erected in church compounds, but the previous consent of the local Government to the construction of a cenotaph is in every case necessary.

PART V.

Rules regulating grants for the building of churches; the supply of church furniture; and for the payment of compensation for accommodation provided for soldiers in churches neither belonging to, nor rented by, Government.

RULE 1.—All State charges for churches (except those referred to in rule 21 (*b*) (2) which are debitable to "23—Ecclesiastical") in civil, military or State railway stations are provided from Public Works funds from the ordinary grant for Imperial Works under "45—Civil Works".

RULE 2.—The provision of churches from Public Works funds is authorised under the limitations given in the following rules. All projects for original works in connection with churches in civil stations which require the administrative sanction of the Government of India should, under the Home Department orders Nos. 49—65, dated the 5th February 1907, be submitted by the ecclesiastical authorities to the local Government, which, after examining them, will transmit them with any remarks that it may desire to offer to the Government of India in the Department of Education for consideration. All proposals relating to the construction or alteration of churches in cantonments should, under the Home Department orders Nos. 58—71, dated the 18th February 1909, be submitted by the ecclesiastical authorities to the General Officer Commanding the Division or Independent Brigade within whose jurisdiction the cantonment is situated, who will forward them to the Director-General of Military Works when the cost of the work is less than Rs. 2,500 and to the Quartermaster-General in India when the cost exceeds Rs. 2,500. The Director-General will, except in cases which fall under rule 23 A, submit proposals forwarded to him direct to the Department of Education after consulting the Quartermaster-General unofficially. In the cases of the larger cost the Quartermaster-General after satisfying himself of the necessity for the work proposed will, when the work is to be carried out by the Military Works Services, request the Director-General of Military Works to instruct his subordinate officers to forward the proposals, together with approximate estimates of their cost and the reports of the local military officers to the local Government, which should then submit them for the consideration of the Government of India in the Department of Education. When the work is to be carried out by the Public Works Department the Quartermaster-General will request the General Officer Commanding concerned to forward the proposals to the local Government, which, after examination, will transmit them, with any remarks it may desire to offer, to the Government of India in the Department of Education for consideration. Proposals in connection with churches in railway colonies should be submitted by the managers or agents of the railways concerned to the Railway Board for consideration.

MILITARY STATIONS.

RULE 3.—At all permanent military stations, churches will be provided by the Government for its Protestant and Roman Catholic European British-born soldiers on the scale laid down in rule 6.

NOTE.—The term "Protestant" includes members of the Church of England and of the established Church of Scotland, Presbyterians, Wesleyans, and such other denominations of Christians as may from time to time be included by the Government of India.

RULE 4.—The amount of the Government grant for a Protestant church will in no case exceed such a sum as will suffice to provide a plain substantial building of the simplest ecclesiastical design, together with such plain furniture as is essentially necessary for the proper performance of the service according to the ritual of the Church of England. It will rest with private individuals to furnish the means of imparting architectural decorations to the building should they desire to do so, and also of supplying additional furniture, including apparatus for lighting of a more costly description.

NOTE.—On no account should Government funds be utilised for the erection of a reredos.

RULE 5.—The same principles will regulate the grant for Roman Catholic churches.